

JEANERETTE CITY MARSHAL  
JEANERETTE, LOUISIANA

Financial Report

Year Ended June 30, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/2/11

JEANERETTE CITY MARSHAL  
Financial Report  
As of and for the Year Ended June 30, 2010

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**INDEPENDENT ACCOUNTANT'S REPORT**

Honorable Fernest Martin, City Marshal  
JEANERETTE, LOUISIANA

I have reviewed the accompanying financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Jeanerette City Marshal for the Parish of Iberia (hereinafter "Marshal"), a component unit of the City of Jeanerette, as of June 30, 2010, and for the year then ended, which collectively comprise the Marshal's basic financial statements, as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the Marshal.

A review consists of inquiries of personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

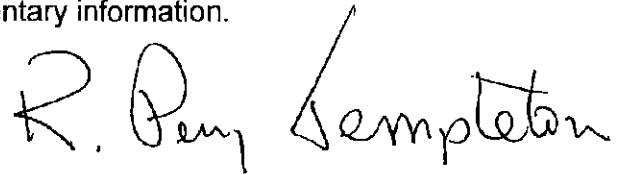
Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

The budgetary comparison information on page 19 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I am not aware of any material modifications that should be made thereto.

The Marshal has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Honorable Fernest Martin, City Marshal  
Jeanerette, Louisiana  
Page 2

My review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The accompanying financial information listed as "Other Supplementary Information" in the table of contents is presented only for supplementary analysis purposes. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, I do not express an opinion or any other form of assurance on the supplementary information.

A handwritten signature in black ink, reading "R. Perry Templeton". The signature is written in a cursive style with a large, stylized "R" and a long, sweeping underline.

New Iberia, Louisiana  
December 27, 2010

**R. PERRY TEMPLETON, CERTIFIED PUBLIC ACCOUNTANT**

**Government-Wide Financial Statements**

JEANERETTE CITY MARSHAL  
JEANERETTE, LOUISIANA

STATEMENT OF NET ASSETS  
June 30, 2010

**ASSETS**

Cash	\$ 10,481
Accounts Receivable	61,255
Capital Assets, net of Accumulated Depreciation	<u>30,979</u>
Total Assets	<u>\$ 102,715</u>

**LIABILITIES**

Accounts Payable	<u>\$ 499</u>
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**NET ASSETS**

Invested in Capital Assets	30,979
Unrestricted	<u>71,237</u>
Total Net Assets	<u>\$ 102,216</u>

See accountant's review report.  
See notes to financial statements.

JEANERETTE CITY MARSHAL  
JEANERETTE, LOUISIANA

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2010

Governmental Activities:

Expenditures

Auto expense	\$ 17,849
Outside Services	71,684
Marshal's Salary	26,223
Other Salaries	56,743
Marshal & Employees Retirement and Benefits	29,234
Office Supplies	8,135
Dues, Meetings and Insurance	9,383
Depreciation	13,236
Other Miscellaneous Expenditures	14,303
Legal and Accounting	2,203
Telephone and Utilities	<u>10,723</u>
Total Expenditures	<u>259,716</u>

Program Revenues:

Service Fees	<u>183,128</u>
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Excess (Deficiency) of Revenues Over Expenditures (76,588)

General Revenues:

Intergovernmental	
On Behalf Payments	<u>112,200</u>

Change in Net Assets (Decrease) 35,612

Net Assets – Beginning of Year 66,604

Net Assets – End of Year \$ 102,216

See accountant's review report.  
See notes to financial statements.

## **Fund Financial Statements**



JEANERETTE CITY MARSHAL  
JEANERETTE, LOUISIANA

BALANCE SHEET – GOVERNMENTAL FUNDS  
June 30, 2010

**ASSETS**

Cash (Note 4)	\$ 10,481
Due from City Court of Jeanerette	<u>61,255</u>
Total Assets	<u>\$ 71,736</u>

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Accounts Payable	<u>\$ 499</u>
------------------	---------------

**FUND BALANCE**

Unreserved-Undesignated	<u>71,237</u>
Total Liabilities and Fund Balance	<u>\$ 71,736</u>

See accountant's review report.  
See notes to financial statements.

JEANERETTE CITY MARSHAL  
JEANERETTE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUND  
For the Year Ended June 30, 2010

REVENUE	
Service Fees	\$ 183,128
Intergovernmental	
On Behalf Payments	<u>112,200</u>
Total Revenue	<u>295,328</u>
EXPENDITURES	
Capital Outlay	13,778
Current	
Automobile Expense	17,849
Outside Services	71,684
Marshal's Salary	26,223
Other Salaries	56,743
Marshal & Employees Retirement and Benefits	29,234
Office Supplies & Printing	8,135
Legal & Accounting Costs	2,203
Dues, Meetings, & Insurance	9,383
Telephone and Utilities	10,723
Other Miscellaneous Expenditures	<u>14,303</u>
Total Expenditures	<u>260,258</u>
EXCESS OF REVENUE OVER EXPENDITURES	35,070
FUND BALANCE, BEGINNING OF YEAR	<u>\$ 36,167</u>
FUND BALANCE, END OF YEAR	<u>\$ 71,237</u>

See accountant's review report.  
See notes to financial statements.

## **Notes to the Financial Statements**

JEANERETTE CITY MARSHAL  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. BASIS OF PRESENTATION - The accompanying financial statements for the Jeanerette City Marshal have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis – for State and Local Governments*, Issued in June 1999.
- B. FINANCIAL REPORTING ENTITY – The Jeanerette City Marshal consists of One Marshal who is elected by the voters of the City of Jeanerette and serves a six year term. The duties of the office of the Marshal is to provide legal service and security for the Jeanerette City Court as needed. The Marshal has no employees but has five individuals who are outside contractors and work on an as needed basis. As an independently elected official, the Marshal is solely responsible for the operations of his office, which include the hiring or retention of employees, responsibility for deficits, and the receipt and disbursement of funds.

Statement No. 14 of the GASB established the following criteria for determining if a governmental entity is a primary government or a component unit of a primary government:

- a. It has a separately elected governing body.
- b. It is legally separate.
- c. It is fiscally independent of other governments.

Because certain operating expenditures of the Marshal are paid or provided by the City of Jeanerette, the Jeanerette City Marshal is considered a component unit of the City of Jeanerette in accordance with the provisions of GASB Statement No. 14.

The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the City of Jeanerette, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

JEANERETTE CITY MARSHAL  
NOTES TO FINANCIAL STATEMENTS  
(continued)

C. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS –

The Marshal's basic financial statements include both government-wide (reporting the Marshal as a whole) and fund financial statements (reporting the Marshal's major fund). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. All of the Marshal's activities are classified as governmental activities.

In the government-wide Statement of Net Assets, the governmental activities column (a) is presented on a consolidated basis, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Marshal's net assets are reported in three parts—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Marshal first utilizes restricted resources to finance qualifying activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include bond forfeitures, drug seizures, equitable sharing receipts and fees and commissions.

This government-wide focus is more on the sustainability of the Marshal as an entity and the change in the Marshal's net assets resulting from the current year's activities.

BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS – The financial transactions of the Marshal are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Marshal:

GOVERNMENTAL FUNDS – The focus of the governmental funds measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Marshal:

**General Fund** – This type of fund is the general operating fund of the Marshal. The General Fund is financed through court costs and commissions as well as bond forfeitures earned by the Marshal. Resources of the fund are used to supplement the cost of operating the Marshal's office.

JEANERETTE CITY MARSHAL  
NOTES TO FINANCIAL STATEMENTS  
(continued)

D. BASIS OF ACCOUNTING - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual:

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual: i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

E. CAPITAL ASSETS - Capital assets are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$250 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Equipment	5-7
Automobiles	3-5

F. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets.

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net assets*. One element of that reconciliation explains that "capital assets used in governmental activities are

JEANERETTE CITY MARSHAL  
NOTES TO FINANCIAL STATEMENTS  
(continued)

not financial resources and, therefore, are not reported in the funds." The details of the \$30,979 difference are as follows:

Capital Assets Net of Accumulated	
Depreciation	<u>\$ 30,979</u>
Net Adjustment to Increase <i>Fund Balance-</i>	
<i>Total Governmental Funds</i> to Arrive at <i>Net</i>	
<i>Assets-Governmental Activities</i>	<u>\$ 30,979</u>

- G. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES - The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances-total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$542 difference are as follows:

Depreciation Expense	(13,236)
Capital Outlay	<u>13,778</u>
Net Adjustment to Increase <i>Net Changes in</i>	
<i>Fund Balances-Total Governmental Funds</i> to	
Arrive at <i>Changes in Net Assets of Governmental</i>	
<i>Activities</i>	<u>\$ 542</u>

- H. CASH & CASH EQUIVALENTS - Cash includes amounts in demand deposits. Under state law, the Jeanerette City Marshal may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.
- I. COMPENSATED ABSENCES - The Jeanerette City Marshal has no policy relating to vacation and sick leave.

NOTE 2: CAPITAL ASSETS

A summary of general fixed assets follows:

JEANERETTE CITY MARSHAL  
NOTES TO FINANCIAL STATEMENTS  
(continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets, Being				
Depreciated:				
Equipment	\$ 19,062	\$ 13,778	\$ -	\$ 32,840
Automobiles	<u>41,335</u>	<u>-</u>	<u>-</u>	<u>41,335</u>
Total Capital Assets Being				
Depreciated	<u>60,397</u>	<u>13,778</u>	<u>-</u>	<u>74,175</u>
Less Accumulated Depreciation for:				
Equipment	9,115	8,951	-	18,066
Automobiles	<u>20,845</u>	<u>4,285</u>	<u>-</u>	<u>25,130</u>
Total Accumulated				
Depreciation	<u>29,960</u>	<u>13,236</u>	<u>-</u>	<u>43,196</u>
Total Capital Assets, Being				
Depreciated, Net	<u>\$ 30,437</u>	<u>\$ 542</u>	<u>\$ -</u>	<u>\$ 30,979</u>

**NOTE 3: PENDING LITIGATION**

The City Marshal was not involved in any material lawsuits at June 30, 2010.

**NOTE 4: CASH AND CASH EQUIVALENTS**

At June 30, 2010 the carrying amount of the City Marshal's deposits is \$10,481 and the bank balance is \$13,054. These deposits are secured from risk by federal deposit insurance.

**NOTE 5: ON BEHALF PAYMENTS FOR SALARIES AND BENEFITS**

The City Marshal follows GASB Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance". This standard requires the City Marshal to report in the financial statements on-behalf salary and fringe benefit payments made by the City of Jeanerette to the Marshal and the Marshal's employees.

Supplementary salary payments are made from the City to the Marshal and the Marshal's employees. The City Marshal is not legally responsible for these salary supplements. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the State and the City Marshal. For the fiscal year ended June 30, 2010 the City paid \$34,922 in supplemental salary and benefit payments to the City Marshal and \$77,278 to the City Marshal's employees.



JEANERETTE CITY MARSHAL  
NOTES TO FINANCIAL STATEMENTS  
(continued)

NOTE 6: PENSION PLAN

The Jeanerette City Marshal is a participant in the Municipal Employees' Retirement System (MERS) of Louisiana, a multiple-employer public employee retirement system.

All permanent Marshal employees who work at least 35 hours a week, not participating in another public funded retirement system and are under 60 years of age are members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with 10 years of service at age 60. The retirement allowance is equal to 3% of the member's final compensation multiplied by his years of creditable service, with certain provisions made for those employees who were members of the supplemental plan only prior to its revision date. Their retirement allowance may not exceed the greater of 100% of a member's final salary or compensation. The system also provides disability and survivor benefits. Benefits are established by the State statute.

State statute requires covered employees to contribute 9.25% of their earnings to the plan. The City of Jeanerette contributes 13.5% to the plan as employer only for the portion of compensation the City Marshal and deputies receive from the City.

Although contributions are determined by State statute rather than actuarial calculations, actuarially required contributions are determined for the System, but not separately for the Jeanerette City Marshal.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 2010 comprehensive annual financial report. The System issued an annual, publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Employees' Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana, 70809-7606, or by calling (504) 925-4810. The City of Jeanerette does not guarantee the benefits granted by the System.

JEANERETTE CITY MARSHAL  
NOTES TO FINANCIAL STATEMENTS  
(continued)

NOTE 7: OTHER POST RETIREMENT BENEFITS

The Jeanerette City Marshal provides no post retirement benefits.

NOTE 8: ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America that requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 9: SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 27, 2010, the date of the financial statement issuance.

## Required Supplementary Information

JEANERETTE CITY MARSHAL  
JEANERETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2010

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	
REVENUE				
Service Fees	\$ 140,000	\$ 140,000	\$ 183,128	\$ 43,128
Intergovernmental				
On Behalf Payments	<u>130,000</u>	<u>130,000</u>	<u>112,200</u>	<u>( 17,800)</u>
Total Revenues	<u>270,000</u>	<u>270,000</u>	<u>295,328</u>	<u>25,328</u>
EXPENDITURES				
Capital Outlay	22,000	22,000	13,778	8,222
Current				
Automobile Expense	25,000	25,000	17,849	7,151
Outside Services	70,000	70,000	71,684	(1,684)
Marshal's Salary	25,000	25,000	26,223	(1,223)
Other Salaries	49,258	49,258	56,743	(7,485)
Marshal & Employees				
Retirement and Benefits	25,000	25,000	29,234	(4,234)
Office Supplies & Printing	3,000	3,000	8,135	(5,135)
Legal & Accounting Costs	4,000	4,000	2,203	1,797
Dues, Meetings, & Insurance	8,500	8,500	9,383	(883)
Telephone and Utilities	8,000	8,000	10,723	(2,723)
Other Miscellaneous				
Expenditures	<u>18,500</u>	<u>18,000</u>	<u>14,303</u>	<u>3,697</u>
Total Expenditures	<u>257,758</u>	<u>257,758</u>	<u>260,258</u>	<u>(2,500)</u>
EXCESS OF REVENUE OVER EXPENDITURES	12,242	12,242	35,070	22,828
FUND BALANCE, BEGINNING OF YEAR	<u>36,167</u>	<u>36,167</u>	<u>36,167</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 48,409</u>	<u>\$ 48,409</u>	<u>\$ 71,237</u>	<u>\$ 22,828</u>

See accountant's review report.  
See notes to financial statements.

## **Requirements of the Louisiana Governmental Audit Guide**

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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Honorable Fernest Martin, City Marshal  
JEANERETTE, LOUISIANA

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the Jeanerette City Marshal for the Parish of Iberia and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Marshal's compliance with certain laws and regulations during the period ended June 30, 2010 included in the accompanying Louisiana Attestation Questionnaire. Management of Jeanerette City Marshal is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

*Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year that exceeded \$20,000.

*Code of ethics for Public Officials and Public Employees*

2. Obtain, from management, a list of your immediate family members as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of you and all employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management were also included on the listing obtained from management as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

#### *Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with an original budget for the fiscal year ending June 30, 2010.

6. Trace the budget adoption to adoption instruments.

Adoption of budget adoption traced to executed process verbal.

7. Compare the revenue and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by five percent (5%) or more or if actual expenditures exceed budgeted amounts by five percent (5%) or more. (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less and exempts special revenue funds whose expenditures drive revenue and recognition-primarily federal funds.)

Actual revenue and expenses did not exceed budgeted amounts by more than 5%.

#### *Accounting and Reporting*

8. Randomly select six (6) disbursements made during the period under examination and: (a) trace payments to supporting documentation as to proper amounts and payee, (b) determine if payments were properly coded to the correct fund and general ledger account, and (c) determine whether payments received approval from proper authorities.

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount, made to the correct payee, and properly coded to the correct fund and general ledger account.

*Debt*

9. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

I inspected copies of all bank deposits slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

*Advances and Bonuses*

10. Examine payroll records for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances, or gifts.

I inspected payroll records for the year and noted no instances, which would indicate payments to employees that would constitute bonuses, advances, or gifts.

I was not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use of management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6

New Iberia, Louisiana  
December 27, 2010

*R. Perry Templeton*



JEANERETTE CITY MARSHAL  
JEANERETTE, LOUISIANA

Corrective Action Plan for  
Current Year Findings  
For the Year Ended June 30, 2010

<u>Ref. No.</u>	<u>Description Of Finding</u>	<u>Corrective Action Planned</u>	<u>Names of Contact Persons</u>	<u>Anticipated Completion Date</u>
Section I – Internal Control Over Financial Reporting				
2010-1	An inadequate segregation of duties exists with respect to accounting functions that result in inadequate control over cash receipts and disbursements. Due to the limited number of personnel, an adequate segregation of duties may not be achievable and the cost of correcting the weakness would exceed the benefits derived.	The Marshal has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.	Marshal Ferst Martin	Present
2010-2	The Third Ward Court does not have a staff member who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions Or preparing its financial statements, including the related notes.	The court has evaluated the costs of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interest of the government to out-source this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them, and accepting responsibility for their contents and presentation.	Marshal Ferst Martin	Present

Section II – Compliance

None

Section III – Management Letter

None

JEANERETTE CITY MARSHAL  
JEANERETTE, LOUISIANA

Summary Schedule of Prior Findings  
For the Year Ended June 30, 2010

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description Of Finding</u>	<u>Corrective Action Taken (Yes, No, Partial)</u>	<u>Planned Corrective Actual/Partial Corrective Action Taken</u>
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Section I – Internal Control and Compliance Material to the Financial Statements

2009-1	2005	An inadequate segregation of duties exists with respect to accounting functions that result in inadequate control over cash receipts and disbursements. Due to the limited number of personnel, an adequate segregation of duties ma not be achievable and the cost of correcting the weakness would exceed the benefits derived.	No. The Marshal had determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.	None
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Section II – Management Letter

None

**Louisiana Attestation Questionnaire**

**Exhibit A**

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

JUNE 30, 2010 (Date Transmitted)

R. PERRY TEMPLETON  
R. PERRY TEMPLETON, CPA APAC  
NEW ORLEANS, LA (Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.  
Yes [☒] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.  
Yes [☒] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.  
Yes [☒] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-16), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.  
Yes [☒] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.  
Yes [☒] No [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.  
Yes [☒] No [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.  
Yes [☒] No [ ]

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:1 through 42:13.

Yes [☒] No [ ]

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [☒] No [ ]

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [☒] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

\_\_\_\_\_  
\_Date Secretary\_\_\_\_\_

\_\_\_\_\_  
\_Date Treasurer\_\_\_\_\_

\_\_\_\_\_  
Date JEANETTE JUNE 30, 2010  
CITY  
MARSHAL